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1. Purpose Internal controls

Local authorities need internal controls to ensure they operate lawfully, efficiently and transparently while safeguarding public money.

Internal controls are the policies, procedures, checks and systems that help prevent errors, misuse of funds and governance failures.

They are a fundamental part of good governance and effective financial management for a Town Council.

Effective internal controls also support the Council in providing assurance to members, auditors and the public, particularly in relation to the Annual Governance and Accountability Return (AGAR).

2. Detail

The Responsible Finance Officer is introducing a Draft Internal Control Checklist to formally document and review the Council's internal control arrangements and to provide assurance to members as part of the annual governance review process (AGAR Section 1 Annual Governance Statement 1-10).

This document will form part of the annual governance review process throughout each financial year.

3. Recommendation

For members to review the Draft Internal Control Checklist (Appendix B) and provide feedback on a final document for the 2025-26 year-end process and for future financial years.